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GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

No. CCT/26-4/2024-25/G/4321

Subject: Corrigendum to Circular No. 30/2024-25-GST dated 1st November, 2024 issued vide F. No. CCT/26-4/2024-25/G/3466, published in the Official Gazette, Extraordinary, Series II No. 31 dated 1st November, 2024.

Ref.: Corrigendum to Circular No. 237/31/2024-GST dated 25th October, 2024 issued under Central Goods and Services Tax Act, 2017 by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi.

Circular

(Corrigendum to Circular No. 30/2024-25-GST)

The GST Policy Wing, Central Board of Indirect Taxes & Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi has issued the above referred Corrigendum to Circular.

For the uniformity in implementation and in exercise of the powers conferred under Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) it is hereby directed that the said Corrigendum to Circular issued by the GST Policy

Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India shall be applicable, *mutatis mutandis*, in implementation of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

A copy of the above referred circular is attached herewith as Annexure.

Difficulty, if any, in implementation of this circular may please be brought to the notice of the undersigned.

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Taxes, Goa.
Panaji, 9th January, 2025.

ANNEXURE

Corrigendum to Circular No. 237/31/2024-GST

F. No. CBIC-20001/6/2024-GST

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, dated the 25th October, 2024

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
/Commissioners of Central Tax (All).

The Principal Directors General/Directors General (All).

Madam/Sir,

Subject: Corrigendum to Circular No. 237/31/
/2024-GST dated 15th October, 2024
issued vide F.No. CBIC-20001/6/2024-GST-
-reg.

In the said circular, following shall be inserted at
the end of para 4:

“However, it is clarified that said restriction on
refund under Section 150 of the Finance (No. 2) Act,
2024 will not apply to the refund of an amount paid
as pre-deposit by the taxpayer as per sub-section (6)
of Section 107 or sub-section (8) of Section 112 of
the CGST Act, at the time of filing of an appeal,
where such appeals are decided in favor of the said
taxpayer.”

(Sanjay Mangal) Principal Commissioner (GST).

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